

FORM NO. 3CEB

[See rule 10E]

Report from an accountant to be furnished under section 92E relating to international transaction(s) and specified domestic transaction(s)

1. *I/We have examined the accounts and records of _____
(name and address of the assessee with PAN) relating to the international transaction (s) and the specified domestic transaction(s) entered into by the assessee during the previous year ending on 31st March, _____
2. In*my/our opinion proper information and documents as are prescribed have been kept by the assessee in respect of the international transaction(s) and the specified domestic transactions entered into so far as appears from *my/our examination of the records of the assessee.
3. The particulars required to be furnished under section 92E are given in the Annexure to this Form. In*my/our opinion and to the best of my/our information and according to the explanations given to *me/us, the particulars given in the Annexure are true and correct.

Place: _____

**Signed _____

Name _____

Date: _____

Address : Membership No. : _____

Notes :

1. *Delete whichever is not applicable.
2. **This report has to be signed by—
 - (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
 - (ii) any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.

ANNEXURE TO FORM NO. 3CEB

Particulars relating to international transactions and specified domestic transactions required to be furnished under section 92E of the Income-tax Act, 1961

PART A

1. Name of the assessee _____
2. Address _____
3. Permanent account number _____
4. Nature of business or activities of the assessee* _____
5. Status _____
6. Previous year ended _____
7. Assessment year _____
8. Aggregate value of international transactions as per books of accounts _____
9. Aggregate value of specified domestic transactions as per books of accounts _____

* Code for nature of business to be filled in as per instructions for filling Form ITR 6

PART B
(International Transactions)

10.	<p><i>List of associated enterprises with whom the assessee has entered into international transactions, with the following details :</i></p> <p>(a) Name of the associated enterprise.</p> <p>(b) Nature of the relationship with the associated enterprise as referred to in section 92A(2).</p> <p>(c) Brief description of the business carried on by the associated enterprise</p>	
11.	<p>Particulars in respect of transactions in tangible property.</p> <p>A. Has the assessee entered into any international transaction(s) in respect of purchase/sale of raw material, consumables or any other supplies for assembling or processing/manufacturing of goods or articles from/to associated enterprises?</p> <p>If 'yes', provide the following details in respect of each associated enterprise and each transaction or class of transaction :</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of transaction and quantity purchased/sold.</p> <p>(c) Total amount paid/received or payable/receivable in the transaction—</p> <p style="padding-left: 20px;">(i) as per books of account;</p> <p style="padding-left: 20px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p> <p>B. Has the assessee entered into any international transaction(s) in respect of purchase/sale of traded/finished goods?</p> <p>If 'yes' provide the following details in respect of each associated enterprise and each transaction or class of transaction :</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of transaction and quantity purchased/sold</p> <p>(c) Total amount paid/ received or payable/receivable in the transaction</p> <p style="padding-left: 20px;">(i) as per books of accounts;</p> <p style="padding-left: 20px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p> <p>C. Has the assessee entered into any international transaction(s) in respect of purchase, sale, transfer, lease or use of any other tangible property including transactions specified in Explanation (i)(a) below section 92B(2)?</p> <p>If 'yes' provide the following details in respect of each associated enterprise and each transaction or class of transaction:</p> <p>(a) Name and address of the associate enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of the property and nature of transaction.</p>	

	<p>(c) Number of units of each category of tangible property involved in the transaction.</p> <p>(d) Amount paid/received or payable/receivable in each transaction of purchase/sale/transfer /use, or lease rent paid/received or payable/receivable in respect of each lease provided/entered into —</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(e) Method used for determining the arm's length price [See section 92C(1)]</p>	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
12.	<p>Particulars in respect of transactions in intangible property :</p> <p>Has the assessee entered into any international transaction(s) in respect of purchase, sale, transfer, lease or use of intangible property including transactions specified in Explanation (i)(b) below section 92B(2)?</p> <p>If 'yes' provide the following details in respect of each associated enterprise and each category of intangible property :</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of intangible property and nature of transaction.</p> <p>(c) Amount paid/received or payable/receivable for purchase/sale / transfer/lease/use of each category of intangible property—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p>	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
13.	<p>Particulars in respect of providing of services :</p> <p>Has the assessee entered into any international transaction(s) in respect of lending or borrowing of money including any type of advance, payments, deferred payments, receivable, non-convertible preference shares/ debentures or any other debt arising during the course of business as specified in Explanation (i)(c) below section 92B (2)?</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of services provided/availed to/from the associated enterprise.</p> <p>(c) Amount paid/received or payable/receivable for the services provided/taken—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p>	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>

14.	<p>Particulars in respect of lending or borrowing of money :</p> <p>Has the assessee entered into any international transaction(s) in respect of lending or borrowing of money including any type of advance, payments, deferred payments, receivable, non-convertible preference shares/ debentures or any other debt arising during the course of business as specified in Explanation (i)(c) below section 92B (2)?</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Nature of financing agreement.</p> <p>(c) Currency in which transaction has taken place</p> <p>(d) Interest rate charged/paid in respect of each lending/borrowing.</p> <p>(e) Amount paid/received or payable/receivable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price</p> <p>(f) Method used for determining the arm's length price [See section 92C(1)]</p>	
15.	<p>Particulars in respect of transactions in the nature of guarantee:</p> <p>Has the assessee entered into any international transaction(s) in the nature of guarantee?</p> <p>If yes, provide the following details:</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Nature of guarantee agreement</p> <p>(c) Currency in which the guarantee transaction was undertaken</p> <p>(d) Compensation/ fees charged/ paid in respect of the transaction</p> <p>(e) Method used for determining the arm's length price [See section 92C(1)]</p>	
16.	<p>Particulars in respect of international transactions of purchase or sale of marketable securities, issue and buyback of equity shares, optionally convertible/ partially convertible/ compulsorily convertible debentures/preference shares:</p> <p>Has the assessee entered into any international transaction(s) in respect of purchase or sale of marketable securities or issue of equity shares including transactions specified in Explanation (i)(c) below section 92B (2)?</p> <p>If yes, provide the following details:</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Nature of transaction</p> <p>(c) Currency in which the transaction was undertaken</p> <p>(d) Consideration charged/ paid in respect of the transaction.</p> <p>(e) Method used for determining the arm's length price [See section 92C(1)]</p>	

20.	<p>Particulars of deemed international transactions:</p> <p>Has the assessee entered into any transaction with a person other than an AE in pursuance of a prior agreement in relation to the relevant transaction between such other person and the associated enterprise?</p> <p>If yes, provide the following details in respect of each of such agreement</p> <p>(a) Name and address of the person other than the associated enterprise with whom the deemed international transaction has been entered into.</p> <p>(b) Description of the transaction.</p> <p>(c) Amount paid/received or payable/receivable in the transaction—</p> <p style="padding-left: 20px;">(i) as per books of account;</p> <p style="padding-left: 20px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	
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PART C (Specified domestic transaction)

21.	<p>List of associated enterprises with whom the assessee has entered into specified domestic transactions, with the following details:</p> <p>(a) Name, address and PAN of the associated enterprise.</p> <p>(b) Nature of the relationship with the associated enterprise</p> <p>(c) Brief description of the business carried on by the said associated enterprise.</p>	
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22.	<p>Particulars in respect of transactions in the nature of any expenditure:</p> <p>Has the assessee entered into any specified domestic transaction (s) being any expenditure in respect of which payment has been made or is to be made to any person referred to in section 40A(2)(b)?</p> <p>(a) Name of person with whom the specified domestic transaction has been entered into.</p> <p>(b) Description of transaction along with quantitative details, if any</p> <p>(c) Total amount paid or payable in the transaction—</p> <p style="padding-left: 20px;">(i) as per books of account;</p> <p style="padding-left: 20px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p>	
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25.	<p>Particulars in respect of any other transactions :</p> <p>Has the assessee entered into any other specified domestic transaction(s) not specifically referred to above, with an associated enterprise ?</p> <p>If 'yes' provide the following details in respect of each associated enterprise and each transaction :</p> <p>(a) Name of the associated enterprise with whom the specified domestic transaction has been entered into.</p> <p>(b) Description of the transaction.</p> <p>(c) Amount paid/received or payable/receivable in the transaction—</p> <p style="padding-left: 20px;">(i) as per books of account;</p> <p style="padding-left: 20px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	
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Place: Date:	**Signed Name : Address :	
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Notes :

****This annexure has to be signed by -**

(i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or

(ii) any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as”.